

COUNTY OF YORK

MEMORANDUM

DATE: December 6, 2001 (BOS Mtg. 1/15/02)

TO: York County Board of Supervisors

FROM: James E. Barnett, County Attorney

SUBJECT: Refund of Taxes Erroneously Assessed

Section 58.1-3980 of the Code of Virginia provides that any taxpayer may apply to the appropriate assessing officer for refund of taxes paid as a result of an erroneous assessment. The application must be made within three years from the last day of the tax year for which the assessment was made. Therefore, an applicant may seek recovery of taxes for the current year and for the three prior tax years. If a penalty or interest has been paid by the taxpayer, that may be recovered also. The consent of the County Attorney to the refund must be obtained as required by Code § 58.1-3981. As you know, any such refund in excess of \$2,500 must be approved by the Board.

Attached is correspondence from the Commissioner of Revenue, indicating the filing of applications for refunds of real property taxes by Dare Associates, LLC, and for personal property taxes by Wayne D. Harbin.

In 1998, 1999 and 2000, Dare Associates was erroneously assessed taxes for the pool, clubhouse, and related improvements located on parcel 496 in section 3. This parcel had been deeded to the Lakes at Dare Homeowner's Association in 1996 and, therefore, should have been exempted.

In the case of Mr. Harbin, he was assessed tax year 2000 personal property taxes on a boat which had been sold the previous year.

Please note the certification by the Treasurer as to payment of the taxes for which refunds are sought and the consent by the County Attorney for the refund or the partial refund permitted by law. Code § 58.1-3981 requires that the Board direct the Treasurer to make the refunds after these prerequisites are satisfied. Proposed Resolution R02-2 directs the Treasurer to make the refunds.

Barnett/3440:swb

Attachments

- Request for Tax Refund
- Resolution R02-2